

**County Auditor**  
**Combined Calendar of Dates**  
**(AOS, DLGF, SBOA)**

**January**

- 1 Real property and Personal Property Assessment date.
- 1 Deadline for establishing new taxing units seeking a maximum levy for the subsequent year. (IC 6-1.1-18.5-7)
- 5 Deadline for taxpayers to file deduction applications with County Auditor. (IC 6-1.1-12-45)
- 15 Annual budget orders from DLGF due to County Auditors for Counties in which a taxing unit is issuing debt after December 1 or filing a shortfall appeal. (IC 6-1.1-17-16)
- 15 Upload of November Board Minutes and Funds Ledger to Gateway Uploads
- 31 W2s, 1095Cs, 1099s distribution deadline
- 31 Last day to file 100R - upload to Gateway (IC 5-11-13-1)
- 31 County engineer certification due (IC 8-17-5-10)
- 31 Last day for county council to meet to organize and elect officers for the year (IC 36-2-3-7)
- 31 E911 (Fund 1222) receipt and expenditure report due to SBOA (IC 36-8-16.7-38)

**Other Dates:**

2<sup>nd</sup> Regular Meeting of Commissioners each year - Publication of annual report and gross wage report (IC 36-2-2-19)

Last Monday in January - make distributions of interest on congressional and cemetery funds (IC 20-42-2-7) (IC 23-14-70-3)

**February**

- 1 Remittance due of judges' supplemental salary (IC 33-38-5-6)
- 15 Upload of December Board Minutes and Funds Ledger to Gateway
- 28 Deadline for Gateway Submission of Debt Management annual affirmation. (IC 5-1-18-9)

**Other Dates:**

Notify, in writing, non-governmental entities of the amount of financial assistance provided by the County in the previous year for their reporting on the Entity Annual Report (E-1) due March 1 (SBOA County Bulletin, Oct 2016)

### **March**

- 1      **Other Post-Employment Benefits (OPEB) report due on Gateway. (IC 36-1-8-17.5)**
- 1      Annual Financial Report (AFR) due on Gateway (60 days after year end) (IC 5-11-1-4)
- 1      Upload of Annual Reports for prior year to Gateway
- 1      **Annual debt report due on Gateway (IC 5-1-18-9)**
- 1      Deadline for Gateway submission of SB131 Reporting for Solid Waste Management Districts (SWMDs). IC 13-21-3-13.5. Pertains exclusively to solid waste management districts and the units that report on their behalf
- 15     **Abstract due to Auditor of State (IC 6-1.1-22-5)**
- 15     **Last date to prepare tax duplicate (IC 6-1.1-22-3)**
- 15     Upload of January Board Minutes and Funds Ledger to Gateway

### **April**

- 15      **Deadline for Gateway submission of TIF Management Report. IC 36-7-14-13 and IC 36-7-14.5-9. *Pertains exclusively to redevelopment commissions and redevelopment authorities and the cities, towns, and counties that are reporting on their behalf.***
- 15      Upload of February Board Minutes and Funds Ledger to Gateway

#### **Other Dates:**

- Immediately upon receipt of the tax duplicate - Publication of annual tax rate chart (three times, one week apart) (IC 6-1.1-22-4)**
- 30      **Deadline for units to submit cumulative fund proposals to DLGF (IC 6-1.1-17-16.7)**
- 30      Deadline for Gateway submission of Pre-Budget Report. IC 6-1.1-20.6-11.1; IC 6-1.1-17-0.7.

### **May**

- 1      **Remittance due to Auditor of State of judges' supplemental salary, if paying quarterly (IC 33-38-5-6)**

- 1 Remittance due to Auditor of State of fines and forfeitures collected (IC 20-49-3-16)
- 10 Tax bills due (1<sup>st</sup> Installment) (IC 6-1.1-22-9)
- 10 Application for Deduction in Economic Revitalization Areas (Form 322/RE) for abatements due to County Auditor (IC 6-1.1-12.1)
- 15 Statement of Benefits (Form CF-1) for abatements due to County Auditor (IC 6-1.1-12.1-5.6)
- 15 Upload of March Board Minutes and Funds Ledger to Gateway

**Other Dates:**

State Board of Accounts – County Auditors Spring Conference

**June**

- 1 Deadline for State Budget Agency to certify to the County Auditor an estimate of the income tax distribution for next year. (IC 6-3.6-9-5)
- 1 Last day for county auditor to distribute to each taxing unit the amount of the supplemental distribution that is allocated to the taxing unit under subdivision. IC 6-3.6-9-15
- 1 Last day for the assessor to return the list provided by the county auditor containing the property for which a tax exemption was in effect for the immediately preceding year with notations of any actions of the PTABOA on that year's exemption of each listed property. (IC 6-1.1-11-15(a))
- 15 Last day for redevelopment commissions to provide a written notice of available TIF excess AV ("TIF Pass through") to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, and the officers who are authorized to fix budgets, tax rates, and tax levies for each of the other taxing units that is wholly or partly located within the allocation area. IC 36-7-14-39(b)(4); IC 36-7-14-48(f); IC 36-7-14-52(c); IC 36-7-15.1-26(b)(4); IC 36-7-15.1-35(f); IC 36-7-15.1-53(b)(4); IC 36-7-15.1-62(c)
- 15 Last day for the Department to certify the assessed values of state distributable property to the assessor and the auditor. (IC 6-1.1-8-27(a))
- 15 Upload of April Board Minutes and Funds Ledger to Gateway
- 30 Property tax (settlement) distributions & remittances to Auditor of State due (IC 6-1.1-27-3)

30 DLGF requested information regarding debt issuance, excess levy appeals, and fund establishments that may affect tax levies and rates for next year (IC 6-1.1-20.6-11.1)

30 Covered Bridge certification due (IC 8-14-1-10)

30 Deadline for State Budget Agency (“SBA”) to provide Assessed Value Growth Quotient (“AVGQ”) to civil taxing units, school corporations, and Department. IC 6-1.1-18.5-2(c)

## **July**

1 County Assessor must roll and balance personal property and real property AV’s to the County Auditor (IC6-1.1-3-17) (IC 6-1.1-4-4.6)

15 Deadline for Gateway submission of first half 2020 tax distribution and settlement through Gateway DECAF – Form 22. IC 5-14-3.8-9. *Pertains exclusively to county auditors.*

15 Beginning of the Department’s Budget Workshops. The Department will schedule individual appointments with each taxing unit and their representatives and assist with the preliminary budget data submission into Gateway.

15 Upload of May Board Minutes and Funds Ledger to Gateway

31 TIF Neutralization (Form 56069) due to DLGF

31 Notice of assessed value withholding due to DLGF & Local Units (IC 6-1.1-17-0.5)

### **Other Dates:**

Second Monday in July - make distribution of interest on congressional funds (IC 20-42-2-7)

## **August**

1 Remittance due of judges’ supplemental salary, if paying quarterly (IC 33-38-5-6)

1 Last day for county auditor to certify net assessed values to DLGF (IC 6-1.1-17-1)

15 Upload of June Board Minutes and Funds Ledger to Gateway

### **Other Dates:**

First meeting in August – County Council to review levy limits and tax cap limits; auditor to send out council written recommendations or meeting minutes (IC 6-1.1-17-3.6)

**September 1** Last day for units with appointed boards, including certain libraries, to submit proposed 2021 budgets, tax rates, and tax levies to appropriate fiscal body for binding adoption. For these units, the Department will remove access to the Gateway Budget module at the end of the day. IC 6-1.1-17-20; IC 6-1.1-17-20.3 *Pertains exclusively to units that are subject to binding review.* 15 Upload of July Board Minutes and Funds Ledger to Gateway

30 **Deadline for Gateway Submission of Economic Development Reporting (IC 4-33-23-17)**

**Other Dates:**

At least 10 days before public hearing – Publish budget public notice on Gateway. Public hearing must occur at least ten days before the adoption of the budget.( IC 6-1.1-17-3)

**October**

**1** Effective date for local income tax rate changes adopted by ordinance after December 31 of the prior year and before September 1 (IC 6-3.6-9-5)

**2** Last day to post notice to taxpayers (Budget Form 3) of proposed 2021 budgets and net tax levies and public hearing to Gateway. Units who have not submitted by October 12 will not have time to complete the process before deadline. IC 6-1.1-17-3

15 Upload of August Board Minutes and Funds Ledger to Gateway

**22** Last possible day for taxing units to hold a public hearing on their 2021 budgets. Public hearing must be held at least ten days before budget is adopted. Units who have not had a public hearing by October 22 will not have time to complete the process before the deadline. IC 6-1.1-17-5

**Note: This deadline is subject to scheduling of the public hearing. See October 12 for additional information.**

In Marion County and second class cities, the public hearing may be held any time after introduction of 2021 budget. IC 6-1.1-17-5(a).

**29** Last possible day ten or more taxpayers may object to a proposed 2021 budget, tax rate, or tax levy of a political subdivision. Objection must be filed not more than seven days after the public hearing. This deadline is subject to the scheduling of the public hearing. IC 6-1.1-17-5(b)

**31** Last possible day for appropriate fiscal body to adopt and submit a LIT change for it to be effective on January 1, 2021. IC 6-3.6-3-3

**Other Dates:**

Not more than 7 days after the public hearing - ten or more taxpayers may object to proposed budget (IC 6-1.1-17-5(b))

At least 10 days before budget is adopted – taxing units must hold a public hearing on budget (IC 6-1.1-17-5)

**Other Dates:**

State Board of Accounts – County Auditors Fall Conference

**November**

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**Deadline for all taxing units to adopt 2021 budgets, tax rates, and tax levies. IC 6-1.1-17-5(a)**

If a taxpayer objection petition is filed, the appropriate fiscal body shall adopt with its budget a finding concerning the objections in the petition and any testimony presented at the adoption hearing. IC 6-1.1-17-5(c)

**This deadline is subject to scheduling of the public hearing and the actual hearing. See October 12 and October 22 for additional information.**

- 1 Last day to certify to State Court the amounts to be provided by the County for the next year for judge's salary (IC 33-38-5-6)
- 1 [Remittance due of judges' supplemental salary, if paying quarterly \(IC 33-38-5-6\)](#)
- 1 [Remittance due to Auditor of State of fines and forfeitures collected \(IC 20-49-3-16\)](#)
- 9 Last day for units to submit their 2021 budgets, tax rates, and tax levies to the Department through Gateway as prescribed by the Department.
- 10 Tax bill due (2<sup>nd</sup> installment) (IC 6-1.1-22-9)
- 15 Upload of September Board Minutes and Funds Ledger to Gateway

**December**

- 15 Upload of October Board Minutes and Funds Ledger to Gateway

16 Last day for the Department to accept additional appropriation requests for the 2020 budget year from units as prescribed by the Department.

31 Tax abatement report due on Gateway (IC 6-1.1-12.1-8)

31 Property tax (settlement) distributions & remittances to Auditor of State due

31 Deadline for taxpayers to sign and date deduction applications

31 Deadline for the Department to certify 2021 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal. IC 6-1.1-17-16

Note: See January 15, 2021 for additional information.